

EXHIBIT 2

for WR Grace

Total number of parties: 16

Exhibit 2 - WR Grace Mailing

Svc Lst	Name and Address of Served Party	Mode of Service
24060	AMERICAN 1ST CU, C/O CORY W THOMPSON, BOX 446, HUNTSVILLE, UT, 84317	US Mail (1st Class)
24060	CATERPILLAR FINANCIAL SERVICES CORP, LEGAL DEPT, 2120 WEST END AVE, NASHVILLE, TN, 37203	US Mail (1st Class)
24060	CONTRARIAN CAPITAL TRADE CLAIMS LP, ASSIGNEE OF AT&T, 411 W PUTNAM AVE STE 225, ATTN ALPA JIMENEZ, GREENWICH, CT, 06830	US Mail (1st Class)
24060	COOK COUNTY TREASURER, LAW DEPT, 118 N CLARK ST ROOM 212, CHICAGO, IL, 60602	US Mail (1st Class)
24060	GALLET DREYER & BERKEY LLP, C/O DAVID L BERKEY ESQ, GALLET DREYER & BERKEY LLP, 845 THIRD AVENUE, NEW YORK, NY, 10022	US Mail (1st Class)
24060	GENERAL ELECTRIC CAPITAL BUSINESS ASSET, C/O CONRAD K CHIU ESQ, PITNEY HARDIN KIPP & SZUCH LLP, 685 THIRD AVE, NEW YORK, NY, 10017	US Mail (1st Class)
24060	HEARTHSIDE RESIDENTIAL CORP, C/O ALLAN H ICKOWITZ ESQ, NOSSAMAN GUTHNER KNOX & ELLIOTT LLP, 445 S FIGUEROA ST, 31ST FLR, LOS ANGELES, CA, 90071	US Mail (1st Class)
24060	IOS CAPITAL, BANKRUPTCY ADMIN, PO BOX 13708, MACON, GA, 31208-3708	US Mail (1st Class)
24060	MICHIGAN DEPT OF TREASURY REVENUE DIV, PO BOX 30456, LANSING, MI, 48909-7955	US Mail (1st Class)
24060	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, BANKRUPTCY SECTION, PO BOX 5300, ALBANY, NY, 12205-0300	US Mail (1st Class)
24060	OCCIDENTAL PERMIAN LTD FKA ALTURA ENERGY LTD, C/O JOHN W HAVINS, 1001 MCKINNEY, SUITE 500, HOUSTON, TX, 77002	US Mail (1st Class)
24060	PALEY ROTHMAN ET AL, ATTN: ROBERT MACLAY & KAREN MOORE, 4800 HAMPDEN LANE 7TH FLOOR, BETHESDA, MD, 20814	US Mail (1st Class)
24060	RYDER SHARED SERVICES CENTER, M/S2868, 6000 WINDWARD PKWY, ALPHARETTA, GA, 30005	US Mail (1st Class)
24060	SIGNAL LANDMARK, C/O ALLAN H ICKOWITZ ESQ, NOSSAMAN GUTHNER KNOX & ELLIOTT LLP, 445 S FIGUEROA ST, 31ST FLR, LOS ANGELES, CA, 90071	US Mail (1st Class)
24060	SPARTANBURG COUNTY TAX COLLECTOR, ATTN JEAN R JAMESON, PO BOX 3060, SPARTANBURG, SC, 29304	US Mail (1st Class)
24060	STATE OF GEORGIA, DEPARTMENT OF REVENUE, P.O. BOX 161108, ATLANTA, GA, 30321USA	US Mail (1st Class)

Subtotal for this group: 16